



Senate

General Assembly

January Session, 2007

File No. 547

Senate Bill No. 751

Senate, April 23, 2007

The Committee on Finance, Revenue and Bonding reported through SEN. DAILY of the 33rd Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

***AN ACT CONCERNING THE ESTABLISHMENT OF A SENIOR
CITIZEN VOLUNTEER SERVICES TAX CREDIT PROGRAM.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (NEW) (*Effective October 1, 2007, and applicable to assessment*
- 2 *years commencing on or after October 1, 2007*) Any municipality may,
- 3 upon approval by its legislative body or in any town in which the
- 4 legislative body is a town meeting, by the board of selectmen, abate the
- 5 property taxes due for any tax year or the interest on delinquent taxes
- 6 for volunteer services provided on behalf of a municipality by a
- 7 taxpayer who is sixty years of age or older. Such abatement shall be the
- 8 product of the number of hours that such taxpayer volunteered
- 9 multiplied by ten dollars for each hour of volunteer service. Any such
- 10 abatement shall be redetermined on an annual basis utilizing volunteer
- 11 service hours provided during the course of the assessment year.
- 12 Property tax abatement granted to any taxpayer in accordance with the
- 13 provisions of this section shall not disqualify such taxpayer with
- 14 respect to any benefits for which such resident is eligible under the

15 provisions of sections 12-129b to 12-129d, inclusive, 12-129n, 12-170v,
16 12-170w and 12-170aa of the general statutes and any property tax
17 abatement provided under this section shall be in addition to any such
18 benefits for which such taxpayer is eligible under sections 12-129b to
19 12-129d, inclusive, 12-129n, 12-170v, 12-170w and 12-170aa of the
20 general statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	New section

AGE*Joint Favorable C/R*

FIN

FIN*Joint Favorable*

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either chamber thereof for any purpose:

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 08 \$	FY 09 \$
All Municipalities	Revenue Impact	See Below	See Below

Explanation

The bill allows a municipality to establish a program to abate property taxes due for a taxpayer age 60 or older who performs volunteer services for the town. Municipalities electing to establish a program will experience a revenue loss that may necessitate an increase to their mill rate or a modification to their budget to offset the loss.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

OLR Bill Analysis**SB 751*****AN ACT CONCERNING THE ESTABLISHMENT OF A SENIOR
CITIZEN VOLUNTEER SERVICES TAX CREDIT PROGRAM.*****SUMMARY:**

This bill allows any town, upon approval by its legislative body, to abate the property taxes or interest on delinquent taxes due for a taxpayer age 60 or older who performs volunteer services for the town. The abatement amount must be \$10 per hour of volunteer service and must be redetermined annually using volunteer service hours during the assessment year. The bill specifies that (1) participation in this program does not disqualify the taxpayer from receiving benefits under other elderly property tax relief programs and (2) the abatements are in addition to other tax relief for which the taxpayer qualifies.

The other property tax relief programs for which the taxpayer can still qualify under the bill include the elderly tax freeze program (which has not accepted new applicants since 1980), local option municipal property tax relief programs, the elderly and disabled property tax relief program (known informally as “the circuit breaker”), and the local option municipal tax freeze program, authorized in 2006.

EFFECTIVE DATE: October 1, 2007 and applicable to assessment years beginning on or after October 1, 2007

COMMITTEE ACTION

Select Committee on Aging

Joint Favorable Change of Reference

Yea 12 Nay 0 (03/06/2007)

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 50 Nay 1 (04/10/2007)